subpart B of this part, to the same extent that the paper submission for which it substitutes would bear handwritten signatures.

### § 73.32 May I electronically sign forms I submit electronically to TTB?

You may electronically sign the electronic form you submit to us if:

- (a) You have registered with TTB to do so and have certified, prior to the time of such use, that the electronic signatures or digital signatures in your system are intended to be the legally binding equivalent of traditional handwritten signatures;
- (b) The electronic or digital signature meets the standards of this part and is authorized by TTB in accordance with this part; and
- (c) The electronic or digital signature is sufficiently trustworthy and reliable that the signing party may not repudiate the signature.

## §73.33 Am I legally bound by a form I sign electronically?

Yes; by electronically signing a form you submit to us, you are agreeing to be legally bound to the same extent as if you applied a traditional handwritten signature on a paper document

submitted to satisfy the same reporting requirement. Persons using electronic signatures shall, upon TTB's request, provide additional certification or testimony that a specific electronic signature is the legally binding equivalent of the signer's handwritten signature.

## § 73.34 When is an electronically submitted form considered timely filed?

If you submit a form to our electronic document receiving system, your report will be considered filed on the date of the electronic postmark given by that system.

# §73.35 Do I need to keep paper copies of forms I submit to TTB electronically?

Nothing in this part alters any other regulatory or statutory requirement that records be maintained in paper format. If the regulations in this chapter require you to keep paper copies of certain forms, you must continue to do so unless TTB otherwise authorizes you to maintain electronic copies of these documents through a general notice in the FEDERAL REGISTER or through a variance.

#### SUBCHAPTERS G-L [RESERVED]